

**NOTICE OF BUDGET HEARING**

The governing body of  
**Superior Township, Kansas**  
**Osage County**

will meet on August 29, 2019 at 6:00 PM at Burns Burns Walsh & Walsh Law Office, Osage City, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Burns Burns Walsh & Walsh Law Office, Osage City, KS and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2018		Current Year Estimate 2019		Proposed Budget 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Est. Tax Rate*
General	5,633	0.068	5,300	1.844	14,472	8,828	1.844
Road	76,869	13.401	48,500	11.294	106,997	53,670	11.212
Noxious Weed	716	0.685	2,500	0.685	7,436	3,278	0.685
Special Machinery							
Totals	83,218	14.154	56,300	13.823	128,905	65,776	13.741
Less: Transfers	5,426		10,000		10,000		
Net Expenditure	77,792		46,300		118,905		
Total Tax Levied	62,179		64,071		xxxxxxxxxxxxxx		
Assessed Valuation:							
Township	4,392,389		4,635,402		4,786,763		
Outstanding Indebtedness,							
Jan 1	2017		2018		2019		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

\*Tax rates are expressed in mills.

*Ronde Harmon, Treasurer*  
Township Officer

No assurance is provided.

**CERTIFICATE**

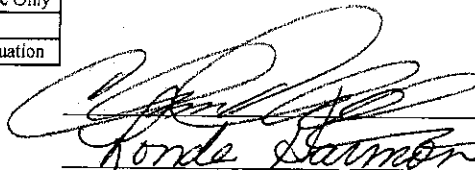
2020

To the Clerk of Osage County, State of Kansas  
We, the undersigned, officers of  
**Superior Township, Kansas**  
certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was approved and adopted as the  
maximum expenditures for the various funds for the year 2020; and (3) the  
Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

			2020 Adopted Budget		
Table of Contents:			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2020	2				
Alloc of MVT, RVT, and 16/20M Vehicles	3				
Schedule of Transfers	4				
Statement of Indebt. & Lease/Purchase	5				
Computation to Determine State Library Gra	6				
Fund	K.S.A.				
General	79-1962	6	14,472	8,828	
Debt Service	10-113				
Library	12-1220				
Road	68-518c	7	106,997	53,670	
Noxious Weed	2-1318	8	7,436	3,278	
Special Machinery		7			
<b>Totals</b>	xxxxxx		128,905	65,776	
Budget Summary	9				
Neighborhood Revitalization Rebate			Resolution required? Vote publication required?	No	

Final Assessed Valuation:	County Clerk's Use Only
Township	
	Nov. 1, 2019 Valuation

Assisted by:  
D Scot Loyd, CPA, CGFM, CFE, CGMA  
Jan Nolde, CPA, CFE, CGMA  
Address:  
Swindoll, Janzen, Hawk & Loyd, LLC  
123 S Main  
McPherson, KS 67460  
Email:  
scotloyd@sjhl.com, jannolde@sjhl.com  
Attest: 2019

  
Jan Nolde

County Clerk

Governing Body

Special Road Election held \_\_\_\_\_ for \_\_\_\_\_ Mills for \_\_\_\_\_ years.  
First levy in \_\_\_\_\_.

No assurance is provided.

Superior Township, Kansas  
Osage County

2020

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2019	Tax Levy Amount in 2019 Budget	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	8,545	675	23	45	63	9
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	52,352	4,131	141	271	388	55
Noxious Weed	3,174	250	9	16	24	3
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	64,071	5,056	173	332	475	67

County Treas Motor Vehicle Estimate

5,056

County Treas Recreational Vehicle Estimate

173

County Treas 16/20M Vehicle Estimate

332

County Treas Commercial Vehicle Tax Estimate

475

County Treas Watercraft Tax Estimate

67

MVT Factor 0.07891

RVT Factor 0.00270

16/20M Factor 0.00518

Comm Veh Factor 0.00741

Watercraft Factor 0.00105

No assurance is provided.

2020

### Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	-	10,000	10,000	68-141g
Road	General	5,426	-	-	68-141g
	Total	5,426	10,000	10,000	
	Adjustments*				
	Adjusted Totals	5,426	10,000	10,000	

**\*Note:** Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

No assurance is provided.

Superior Township, Kansas

2020

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Road	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance January 1	39,649	31,674	44,841
Receipts:			
Ad Valorem Tax	58,469	52,352	xxxxxxxxxxxxxx
Delinquent Tax	1,080	500	500
Motor Vehicle Tax	4,840	4,810	4,131
Recreational Vehicle Tax	135	106	141
16/20M Vehicle Tax	0	384	271
Commercial Vehicle Tax	0	462	388
Watercraft Tax	0	53	55
Special Highway/Gasoline Tax	3,764	3,000	3,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	606	0	0
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>68,894</b>	<b>61,667</b>	<b>8,486</b>
<b>Resources Available:</b>	<b>108,543</b>	<b>93,341</b>	<b>53,327</b>
Expenditures:			
Personal Services	6,455	4,000	4,000
Officers Pay	3,579	4,500	4,500
Operating Expenses	5,276	7,000	7,000
Materials and Supplies	35,089	20,000	20,000
Employee Benefits	1,544	2,000	2,000
Contract Labor	0	1,000	1,000
Transfer to General Fund	5,426	0	0
Tree Removal	2,100	0	0
Equipment	14,600	0	0
Tractor Lease	2,800	0	0
Cash Forward (2020 column)			58,497
Transfer to Special Machinery	0	10,000	10,000
Does transfer exceed 25% of Resources Available			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>76,869</b>	<b>48,500</b>	<b>106,997</b>
Unencumbered Cash Balance Dec 31	31,674	44,841	xxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	81,291	115,769	106,997
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			106,997
Tax Required			53,670
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			53,670

**Special Machinery**

K.S.A. 68-141g

	2018 Actual Year
Unencumbered Cash Balance, Jan 1	30,739
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	528
Other	
<b>Resources Available:</b>	<b>31,267</b>
<b>Total Expenditures</b>	
<b>Unencumbered Cash Balance, Dec 31</b>	<b>31,267</b>

No assurance is provided.

Superior Township, Kansas

2020

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Noxious Weed	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance January 1	231	2,844	3,836
Receipts:			
Ad Valorem Tax	3,019	3,174	xxxxxxxxxxxx
Delinquent Tax	55	20	20
Motor Vehicle Tax	248	246	250
Recreational Vehicle Tax	7	5	9
16/20 M Vehicle Tax	0	20	16
Commercial Vehicle Tax	0	24	24
Watercraft Tax	0	3	3
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>3,329</b>	<b>3,492</b>	<b>322</b>
<b>Resources Available:</b>	<b>3,560</b>	<b>6,336</b>	<b>4,158</b>
Expenditures:			
Operating Expense	716	2,500	2,500
Cash Forward (2020 column)			4,936
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>716</b>	<b>2,500</b>	<b>7,436</b>
Unencumbered Cash Balance Dec 31	2,844	3,836	xxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	9,025	4,564	7,436
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			7,436
Tax Required			3,278
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			3,278

Adopted Budget

0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxx
Delinquent Tax			0
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			0

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*Ronde Harmon, Treasurer*  
Township Officer

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## **SUMMARY OF SIGNIFICANT ASSUMPTIONS**

### **Note A: NATURE OF THE PROJECTION**

This financial projection presents, to the best of Management's knowledge and belief, the Township's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 17, 2019, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the Township resides in, to calculate the tax levy needed to support the Township's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

### **Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS**

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the Township's control that would effect the above assumptions.